

HOUSE JOINT RESOLUTION 579

By Ramsey

A RESOLUTION to direct the Tennessee advisory commission on intergovernmental relations to conduct a study relative to allowing private communities and homeowner's associations to share in the distribution of the gasoline tax.

WHEREAS, a privilege tax of twenty cents (20¢) per gallon is imposed upon all gasoline, fuel alcohol, and substitutes therefor, imported into the state; the tax being levied when the product first comes to rest in the state; and

WHEREAS, revenues from the gasoline tax are apportioned for distribution in accordance with Tennessee Code Annotated, § 67-3-901(b); now, therefore,

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED EIGHTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE SENATE CONCURRING, that the Tennessee advisory commission on intergovernmental relations (TACIR) is directed to perform a study relative to allowing private communities and homeowner's associations to share in the distribution of the gasoline tax imposed by Tennessee Code Annotated, § 67-3-201 and apportioned pursuant to § 67-3-901(b). TACIR shall also study the public purposes for which the funds may be used by private communities and homeowner's associations, such as maintenance, safety, or emergency access to streets and roads in private communities or subdivisions.

BE IT FURTHER RESOLVED, that this study shall be conducted from within TACIR's existing resources.

BE IT FURTHER RESOLVED, that all appropriate state departments and agencies shall provide assistance to TACIR upon the request of its executive director.

BE IT FURTHER RESOLVED, that TACIR shall report its findings and recommendations, including any proposed legislation or interim reports, upon conclusion of its study to each member of the house of representatives and the senate by December 31, 2014.